

CHAPTER 14

LICENSES

Article I. In General

- Sec. 14-1. License Tax Ordinance. [Repealed]
Sec. 14-2. Person defined. [Repealed]

Article II. Administration

- Sec. 14-3. Activities subject to tax. [Repealed]
Sec. 14-4. Annual levy of license taxes. [Repealed]
Sec. 14-5. Application for license; filing. [Repealed]
Sec. 14-6. Information to be provided by applicant. [Repealed]
Sec. 14-7. Separate license. [Repealed]
Sec. 14-8. Computation of tax for new businesses. [Repealed]
Sec. 14-9. Payment by corporations, limited liability companies, or partnerships. [Repealed]
Sec. 14-10. When license tax due and payable. [Repealed]
Sec. 14-11. Penalty for failure to pay license tax; interest. [Repealed]
Sec. 14-12. Record-keeping and reporting requirements. [Repealed]
Sec. 14-13. Transfer of license. [Repealed]
Sec. 14-14. Display of license. [Repealed]
Sec. 14-15. Assessment of license tax found to be due. [Repealed]
Sec. 14-16. Erroneous assessments; refunds. [Repealed]
Sec. 14-17. Additional license tax found to be due. [Repealed]
Sec. 14-18. Fraudulent intent to evade payment of tax. [Repealed]
Sec. 14-19. Enforcement provisions. [Repealed]
Sec. 14-20. Penalties for violation. [Repealed]
Sec. 14-21. Submission of Treasurer's delinquent list to Board of Supervisors. [Repealed]
Secs. 14-22 to 14-24. Reserved. [Repealed]

Article III. Mixed Alcoholic Beverages

- Sec. 14-25. Definitions.
Sec. 14-26. Restaurants-amount of license tax.

Article IV. Recreational Trailer License Tax

- Sec. 14-27. Recreational vehicles, etc. defined.
Sec. 14-28. License required.
Sec. 14-29. License year.
Sec. 14-30. Listing of occupants.

- Sec. 14-31. Annual fee for recreational vehicles; operator's license tax.
- Secs. 14-32 to 14-36. Reserved.

Article V. Motor Vehicle License Tax

- Sec. 14-37. Purpose.
- Sec. 14-38. License required.
- Sec. 14-39. Procedure for securing license.
- Sec. 14-40. Persons subject to license tax for motor vehicles, etc.
- Sec. 14-41. License tax year.
- Sec. 14-42. Vehicle License Fee for new or used vehicles.
- Sec. 14-43. Penalties and Interest.
- Secs. 14-44 to 14-50. Reserved.

Article VI. Contractor's License Tax

- Sec. 14-51. Reserved.

Article VII. Disposal Service License Tax

- Sec. 14-52. Disposal Service License Tax. [Repealed]

Article VIII. Mobile Home Park License Tax

- Sec. 14-53. Mobile Home Park License Tax. [Repealed]

ARTICLE I. IN GENERAL

The License Tax Ordinance known as the “License Tax Ordinance of County of Bath” is hereby repealed by Ordinance No. 2016-02 on February 9, 2016.

ARTICLE II. ADMINISTRATION

The License Tax Ordinance known as the “License Tax Ordinance of County of Bath” is hereby repealed by Ordinance No. 2016-02 on February 9, 2016.

ARTICLE III. MIXED ALCOHOLIC BEVERAGES¹

Sec. 14-25. Definitions.

For the purposes of this Article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

¹ Contents of this Article are based upon the following County Ordinance - Ord. of 1-14-69; pertaining to mixed beverage licensing tax.

Alcohol shall mean the product known as ethyl or grain alcohol obtained by distillation of any fermented liquor, rectified either once or more often, whatever the origin, and shall include synthetic ethyl alcohol, but shall not include methyl alcohol and alcohol completely denatured in accordance with formulas approved by the government of the United States.

Alcoholic beverages shall include alcohol, spirits, wine, and beer, and any one or more of such varieties containing one-half of one percent or more of alcohol by volume, including mixed alcoholic beverages, and every liquid or solid, patented or not, containing alcohol, spirits, wine, or beer and capable of being consumed by a human being. Any liquid or solid containing more than one of the four varieties shall be considered as belonging to that variety which has the higher percentage of alcohol, however obtained, according to the order in which they are set forth in this definition.

Mixed Alcoholic Beverages shall mean a drink composed in whole or in part of spirits.

Spirits means any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances, in solution, and includes, among other things, brandy, rum, whiskey, and gin, or any one or more of the last four named ingredients; but shall not include any such liquors completely denatured in accordance with formulas approved by the United States government.

Restaurant means, for a mixed beverage license, an established place of business (i) where meals with substantial entrees are regularly sold and (ii) which has adequate facilities and sufficient employees for cooking, preparing, and serving such meals for consumption at tables in dining areas on the premises, and includes establishments specializing in full course meals with a single substantial entree.

Cross reference-Definitions and rules of construction generally, § 1-2. **State law reference-**Code of Virginia, § 4.1-100.

Sec. 14-26. Restaurants-amount of license tax.

(a) Every person, partnership, or corporation engaged in the business of operating restaurants, including restaurants located on the premises of hotels or motels, and serving mixed alcoholic beverages in accordance with the provisions of § 4.1-210 of the Code of Virginia, shall pay an annual license tax to the County as follows:

- (1) Two hundred dollars (\$200.00) for each restaurant with a seating capacity at tables for up to one hundred (100) persons, and
- (2) Three hundred fifty dollars (\$350.00) for each restaurant with a seating capacity for more than one hundred (100) but not more than one hundred fifty (150) persons, and
- (3) Five hundred dollars (\$500.00) for each restaurant with a seating capacity at tables for more than one hundred fifty (150) persons.

(b) The annual license tax to be paid to the County for every private, nonprofit club operating a restaurant located on the premises of such club and serving mixed alcoholic beverages shall be three hundred fifty dollars (\$350.00).

(c) The annual license tax to be paid to the County for a mixed beverage caterer's license shall be five hundred dollars (\$500.00); and

(d) The license tax to be paid to the County for a mixed beverage special events license shall be ten dollars (\$10.00) for each day of each event.

(e) All licenses granted or issued pursuant to the provisions of this Article shall expire on the thirtieth day of June next following the date on which they were granted or issued.

(f) The County license taxes provided for herein shall be paid into the County Treasury.

State law reference-Code of Virginia, § 4.1-233.

ARTICLE IV. RECREATIONAL VEHICLE LICENSE TAX²

Sec. 14-27. Recreational vehicles, etc. defined.

Recreational vehicle or *vehicles* shall mean any vehicular type structure, designed or modified as temporary living accommodations for recreation, camping, and travel use. Generally, there are four (4) basic types of recreational vehicles: travel trailers, motor homes, truck or pickup campers, and camping trailers, which are defined as follows:

Travel trailer means any vehicular, portable structure built on a chassis, designed to be used as a temporary dwelling for travel, recreational, and vacation uses, permanently identified Travel Trailer by the manufacturer of the trailer and, when factory equipped for the road, shall meet all applicable standards for use on public highways.

Motor home means a self-contained vehicle designed for temporary dwelling to be used for travel, recreation, and vacation, constructed as an integral part of a self-propelled vehicle.

Truck or pickup camper means a portable structure designed to be loaded on or mounted on a truck chassis for use as a temporary dwelling for travel, recreation, and vacation.

Camping trailer means a folding structure, mounted on wheels and designed for travel, recreation, and vacation use.

Recreational vehicle space. A plot of ground accommodating or upon which is situate one recreational vehicle.

² Contents of this Article are based upon the following County Ordinance - Ord. of __-__-__; pertaining to recreational vehicles.

Recreational vehicle site. Any plot of ground accommodating or upon which is situate two or more recreational vehicles.

Sec. 14-28. License required.

It shall be unlawful for any person to operate any recreational vehicle site within the limits of Bath County unless he holds a valid license issued annually by the County Planner in conjunction with the Health Authority and subject to an annual license fee in the amounts hereinafter specified.

Sec. 14-29. License year.

The license year shall begin July 1st of each year and shall end June 30th of each following year.

Sec. 14-30. Listing of occupants.

Licensed operators of recreational vehicle sites shall keep an accurate up-to-date listing of the name and address of all occupants.

Sec. 14-31. Annual fee for recreational vehicles; operator's license tax.

(a) A fee of twenty (\$20.00) dollars shall be paid for each recreational vehicle placed upon a recreational vehicle site during the license year. This fee shall be applicable to temporary and permanent recreational vehicles; however, the provisions of this Article shall not apply to any recreational vehicle which is placed by its owner upon land owned by the owner.

(b) The operator's license tax shall be ten (\$10.00) dollars for each recreational trailer site.

(c) The owner of the land and the licensed operator of a recreational vehicle site shall be jointly and equally liable for the payment of said fees and taxes. The fees and taxes shall be paid for each fiscal year or portion thereof that said recreational vehicle site is occupied or in operation.

(d) The owner of the land or the licensed operator of a recreational vehicle site shall collect said fees and taxes. The operator's license tax shall be remitted to the Treasurer no later than July 1. The fees imposed by Section 14-31(a) shall be remitted by the owner or operator to the Treasurer by the 5th day of each month for the proceeding calendar month. The owner of the land or licensed operator of a recreational vehicle site shall maintain records adequate to allow the County to confirm the fees owed pursuant to Section 14-31(a).

Secs. 14-32 to 14-36. Reserved.

ARTICLE V. MOTOR VEHICLE LICENSE FEE³

Sec. 14-37. Purpose.

It is the purpose and policy of the Board of Supervisors to impose a license fee upon every motor vehicle, trailer, or semi-trailer as those terms are defined in the Code of Virginia (1950), as amended, normally garaged, stored, or parked in this County, to be paid by residents of the said County, except as herein otherwise specifically provided, or by non-residents of the said County who would, under the laws of the Commonwealth be liable for payment of a State motor vehicle license or decal on any motor vehicle the situs of which for purposes of motor vehicle license taxation is within the County of Bath.

Sec. 14-38. License required.

(a) Every person, firm or corporation owning a motor vehicle, trailer, semi-trailer, normally garaged, stored, or parked in this County shall pay the Motor Vehicle License Fee as herein provided. No decal shall be issued upon payment of the license fee, however.

(b) The provisions of this Article shall not apply to any motor vehicle to which the provisions of § 46.2-755 of the 1950 *Code of Virginia, as amended*, apply.

Sec. 14-39. Procedure for securing license.

(a) The Commissioner of the Revenue shall include the Motor Vehicle License Fee for each vehicle as set out in Sec. 14-38(a) on the personal property annual billing due and payable December Five of each year beginning December 5, 2008.

(b) All fees for the license shall be paid to the Treasurer. These fees shall be deposited by the Treasurer in the same manner that is prescribed for other County's monies.

(c) The revenue derived from all county license fees imposed on motor vehicles, trailers, or semi-trailers shall be applied to general county purposes.

Sec. 14-40. Persons subject to license tax for motor vehicles, etc.

(a) The fee shall be Ten Dollars and No Cents (\$10.00) imposed on each and every such motor vehicle, trailer, semi-trailer, and every other type of motor vehicle upon which a tag is imposed by the Commonwealth of Virginia, including motorcycles, moto-bikes, camping trailers and all other trailers, motorized vehicles and vehicles towed by motorized vehicles.

Sec. 14-41. License tax year.

The license Fee year shall be the calendar year, beginning in 2008.

³ Bath County had a "Motor Vehicle License Tax" based on an ordinance dated June 14, 1976. It was repealed on December 13, 2005, effective calendar year 2006. This "Motor Vehicle License Fee" was adopted unanimously by the Board of Supervisors on June 25, 2008, on motion by the Hon. Percy C. Nowlin, III. A duly advertised public hearing had been held on the proposed ordinance on June 5, 2008.

State law reference-Code of Virginia, § 46.2-752.

Sec. 14-42. Vehicle License Fee for new or used vehicles.

Purchasers of new or used motor vehicles shall pay the Motor Vehicle License Fee due for all such vehicles as are covered under this chapter which are assessed by the Commissioner of the Revenue on January One of each year beginning in 2008. The Fee imposed shall be due and payable by December Five of each year.

Sec. 14-43. Penalties and interest.

Any person who violates or permits the violation of any of the requirements of this Article shall be guilty of a Class 4 misdemeanor. A penalty of five percent of the Fee shall be imposed on all vehicle owners on all fees that remain unpaid after December Five. Beginning on July One of the following year, interest at the rate of ten percent (10%) per annum shall be added until paid.

Secs. 14-44 to 14-50. Reserved.

ARTICLE VI. CONTRACTORS LICENSE TAX

Sec. 14-51. Reserved.

ARTICLE VII. DISPOSAL SERVICE LICENSE TAX

Sec. 14-52. Disposal Service License Tax.

The disposal service license tax adopted by County Ordinance date July 11, 1974 is hereby repealed.

ARTICLE VIII. MOBILE HOME PARK LICENSE TAX

Sec. 14-53. Mobile Home Park License Tax.

The mobile home park license tax adopted by County Ordinance date March 8, 1977 is hereby repealed.